

EXHIBIT C

**SUMMARY OF PROFESSIONAL SERVICES RENDERED BY PROFESSIONALS BY
DORSEY & WHITNEY LLP ON BEHALF OF THE DEBTORS FOR THE PERIOD
SEPTEMBER 1, 2012 THROUGH DECEMBER 31, 2012**

Name of Professional Individual	Department and Licensure	Hourly Billing Rate	Total Hours Billed	Total Compensation
Partners				
J. Langdon	Trial MN License No. 0171931	\$549.00	87.1	\$47,817.90
T. Kelly	Finance and Restructuring MN License No. 0189960	\$490.50	4.1	\$2,011.05
K. Schmidt	Trial CA License No. 195969	\$454.50	7.7	\$3,499.65
S. Heim	Finance and Restructuring MN License No. 0316994	\$405.00	0.1	\$40.50
S. Marsden	Trial Utah License No. 4879	\$405.00	6.2	\$2,511.00
Associates and Of Counsel				

L. McGlinn	Trial CA License No. 161756	\$355.50	38.8	\$13,793.40
J. Mikhailevich	Finance and Restructuring NY License No. 4841557	\$306.00	7.4	\$2,264.40
J. Stilson	Trial MN License No. 0392913	\$283.50	15.8	\$4,479.30
E. Hulsebos	Finance and Restructuring MN License No. 0390389	\$238.50	25.4	\$6,057.90
A. Brantingham	Trial MN License No. 0389952	\$238.50 ⁵	25.1	\$5,840.55
Paraprofessionals				
C. Miller	Trial	\$202.50	1.7	\$344.25
M. Stark	Trial	\$202.50	0.3	\$60.75

⁵ Some time was billed by A. Brantingham at an hourly rate of \$211.50.

N. Bussiere	Trial	\$202.50	0.9	\$182.25
Professionals Totals		Blended Rate		
Total Fees Incurred (After 10% discount)		\$333.35	220.60	\$88,902.90